

# SENATE . . . . . No. 1287

By Mr. Kraus, a petition (accompanied by bill, Senate, No. 1287) of Richard A. Kraus, Patricia G. Fiero, John A. Businger and other members of the House of Representatives for legislation to impose a temporary tax on business corporations to fund student learning. Taxation.

## **The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety.

### AN ACT TO IMPROVE STUDENT LEARNING.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. It is the intent of this act to impose a temporary  
2 additional tax on business corporations to fund several programs  
3 designed to enable at-risk youth to acquire the necessary skills to  
4 fully participate in an increasingly technological and service-  
5 oriented economy. We have now reached the point at which the  
6 potential for future economic growth in the Commonwealth is  
7 jeopardized by our failure to enable at-risk children to reach their  
8 full potential. This failure is clearly evidenced by the fact that one-  
9 fifth of our students currently fail at least one of three  
10 Massachusetts basic skills tests. Further evidence of our failure  
11 is that one-half of our urban youth either do not graduate from  
12 high school or graduate with skill level so low that they are  
13 unemployable. It is the goal of the programs established herein  
14 to be graduating at least ninety per cent of our urban youth with  
15 acceptable skill levels within ten years. The programs established  
16 by this act are intentionally broad and general in order to allow  
17 maximum individuality and flexibility in using the funds to meet  
18 the needs of each school.

1 SECTION 2. Section forty-nine A, as created by chapter seven  
2 hundred and twenty-seven of the acts of nineteen hundred and  
3 eighty-seven, is hereby amended by adding the following:  
4 "At-risk youth", any child, from birth through graduation from  
5 high school, who meets the criteria set forth by the commissioner

6 of education. These criteria may include, but shall not be limited  
7 to, low academic achievement, unfavorable environmental  
8 factors, and other conditions or behaviors which may identify a  
9 child who is at-risk of academic and life failure.

10 “Opportunity Schools”, those most-at-risk schools as defined  
11 by section forty-nine A of the Massachusetts General Laws as  
12 most recently amended by chapter seven hundred and twenty-  
13 seven of the acts of nineteen hundred and eighty-seven.

1 SECTION 3. For taxable years commencing on or after  
2 January first, nineteen hundred and eighty-nine, and before  
3 January first, nineteen hundred and ninety-nine, there is hereby  
4 imposed, in addition to the taxes levied under the provisions of  
5 chapter sixty-three of the General Laws, a tax equal to ten percent  
6 of the taxes levied under the provisions of chapter sixty-three. All  
7 provisions of law relative to the assessment, collection, payment,  
8 abatement, verification, and administration of taxes, including  
9 penalties, levied under said chapter, shall, so far as pertinent, be  
10 applicable to the tax imposed by this section.

1 SECTION 4. All net sums received under section three of this  
2 act, including the interest thereon, or penalties, shall be dedicated  
3 through the state treasurer as trustee, to the Commonwealth Fund  
4 for Youth At-Risk. All monies dedicated to said fund shall be  
5 expended on the programs established under section sixty-six A  
6 of chapter fifteen.

1 SECTION 5. Section one G of chapter fifteen is hereby  
2 amended by inserting after the paragraph ending on line 195, the  
3 following new paragraph: —

4 At the direction of the Board, the commissioner of education  
5 shall promulgate rules, regulations, and guidelines to govern the  
6 disbursement of the funds available under chapter sixty-three D,  
7 set forth herein as section three of this act. No more than one-  
8 half of one percent of the funds available under chapter sixty-  
9 three D of this act in any given fiscal year shall be expended to cover  
10 administrative costs incurred by the department of education.  
11 Opportunity schools shall be given priority in the awarding of  
12 grants; provided, however, that subject to the availability of funds

13 other schools with at-risk youth which demonstrate need may be  
14 eligible for grants unless specifically excluded from eligibility  
15 under the provisions of section sixty-six A of this act. Schools  
16 may apply for grants from any one category of grant, any  
17 combination of categories, or from all of the categories of grants.

1 SECTION 6. Chapter fifteen, as most recently amended by  
2 chapter seven hundred and twenty-seven of the acts of nineteen  
3 hundred and eighty-seven, is hereby amended by adding after  
4 section sixty-five the following new sections: —

5 Section 66A. Funds available under the provisions of chapter  
6 sixty-three D, may be awarded to schools for use by expanded  
7 school improvement councils for any of the purposes described  
8 in subsections (a) through (f): —

9 (a) To assist in assessing an opportunity school's needs and  
10 developing and implementing a five-year school improvement  
11 plan to meet those needs. The goal of this grant program is to  
12 enable opportunity schools to develop plans of improvement  
13 which focus on the real needs of each individual school.

14 (b) To fund programs which would allow for case management  
15 of services for each at-risk youth from prenatal care through  
16 graduation from high school. Such programs may include, but  
17 shall not be limited to, case management to coordinate delivery  
18 of all social services to each at-risk youth. The goal of this grant  
19 program is to provide a central point of articulation for all social  
20 services received by at-risk students and their families.

21 (c) To develop and fund programs designed to increase family  
22 support for at-risk youth from birth through graduation from high  
23 school. Such programs may include, but shall not be limited to,  
24 parent training classes, adult education, family counselling  
25 services, pre-natal and post-natal care, nutrition counselling and  
26 foster grandparent programs. The goal of this program is to  
27 strengthen the family unit and thereby provide a supportive  
28 environment for the academic and emotional development of at-  
29 risk youth.

30 (d) To develop and fund programs for comprehensive after  
31 school and day care programs.

32 (e) To develop and fund programs to improve the quality of  
33 curriculum and instruction. This program is similar to the

34 Carnegie School Program established by chapter seven hundred  
35 and twenty-seven of the acts of nineteen hundred and eighty-seven  
36 and may include, but shall not be limited to, establishing  
37 innovative school management practices, staff and professional  
38 development, and curriculum enhancement and enrichment.

39 (f) To develop and implement early childhood education  
40 programs, as defined under section fifty-four of chapter fifteen  
41 of the General Laws, for at-risk youth. Such programs may include,  
42 but shall not be limited to, early intervention programs and pre-  
43 school programs. The goal of this program is to develop a strong  
44 early childhood education base which is linked programatically  
45 and philosophically to the each opportunity school in the district.

46 Section 66B. Each expanded school improvement council shall  
47 submit a complete and detailed report of expenditures of funds  
48 pursuant to section sixty-six A of chapter fifteen to the  
49 commissioner of education by the end of the school year.

50 Section 66C. No district with one or more opportunity schools  
51 shall receive funding under section sixty-six A of chapter fifteen  
52 during any fiscal year in which, (1) the share of local expenditures  
53 allocated to the support of the public schools is below the share  
54 of local expenditures allocated to the support of public school dur-  
55 ing fiscal year nineteen-hundred and eighty-nine, or (2) any  
56 opportunity school does not receive at least the average per pupil  
57 local budget support received by other schools of the same classi-  
58 fication and grade level in the district, or (3) the absolute level of  
59 financial support for the public schools in the city, town, or regional  
60 school district has decreased since fiscal year nineteen-hundred and  
61 eighty-nine.

1 SECTION 7. Five years after the implementation of this act,  
2 the Board shall complete an extensive evaluation of all programs  
3 funded by the Commonwealth Fund for Children At-Risk and  
4 make a determination about which programs, if any, should  
5 continue.